



Illinois Department of Revenue

Electronic Filing

Error Reject Codes

IL-1348

Tax Year 2006

Acknowledgment Records

Because the acknowledgment (ACK) may come to the participant in many distinct manners depending upon the brand of software being used, the file structure of the ACK Key Record and ACK Error Record (ACKR) are included in the handbook. The ACKR Record tells which line on which form is causing the error, and the error code that describes what is wrong.

Every transmission will be acknowledged by the return of an acknowledgment file (ACK file) to the transmitter. This ACK file will consist of the following:

- TRANA and TRANB records as originally sent by the transmitter;
- an Acknowledgment record set for each recognizable return transmitted; and
- an original RECAP Record with counts of accepted, rejected, and duplicate returns added.

The ACK file will be available to be picked up by the transmitter within 24 hours from receipt of returns by the department.

The acknowledgment of an individual return will be an ACK record set. An ACK record set will always have one ACK key record and up to 96 ACK error records associated with it. The ACK key record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK error records follow.

The ACK error record set will contain information that will disclose errors by Error Form Record ID, Error Form Record Type, Error Form Page Number, Error Form Occurrence Number, for multiple occurrences of Schedules or Forms, Error Field Sequence Number and the Error Reject Code describing the specific error.

Acceptance codes:

- “A” The return was accepted by the Electronic Filing System (EFS), and from that point will be processed in the same manner as if the return had been mailed. This in no way implies the return is correct, only that it is processable to the EFS.
- “R” The return was rejected for a fatal error. This does not qualify as a filed return.
- “D” The return is a duplicate. An electronic return has been previously filed and accepted in the Illinois Electronic Filing Program this processing year. This does not qualify as a filed return.
- “T” The entire transmission was rejected.
- “E” The Federal return was accepted as an imperfect return.**

Duplicate codes:

- “D” The DCN is a duplicate or zero, the return was rejected.
- “P” The Primary SSN is a duplicate or zero, the return was rejected.
- “S” The Secondary SSN is a duplicate or zero, the return was rejected.

When the transmitter calls, the Acknowledgment file is sent before any returns can be transmitted to the Illinois Department of Revenue. If there is no ACK file to send to the transmitter, a dummy ACK file will be sent. If the transmitter has no returns to transmit, the ACK files may be picked up and the transmission session ended at that point.

We are discontinuing ZMODEM after calendar year 2007. We support file transmissions by HTTPS file transmission protocol. Files are transferred to and from our Gateway server via the Internet using Secure Socket Layer (SSL) technology. See IL-1345 for more information.

Formats for the ACK Key Record and the ACK Error Record follow.

ACK KEY Record

Field No.	Identification	Length	Description
	Byte Count	4	“0120”
	Start of Record Sentinel	4	“*****”
0000	Record ID	6	“ACKbbb”
0005	Reserved	1	Blank
0010	Reserved	1	Blank
0020	Primary Social Security Number	9	Numeric
0030	Return Sequence Number	16	Numeric, ETIN(5) Transmitter’s Use Code(2) Julian Date(3) Trans SEQ Number(2) Seq Number for Return(4)
0040	Expected Refund or Balance Due	12	Numeric. Refund Field or Balance Due Field from return.
0050	Acceptance Code	1	“A” Accepted “R” Rejected “D” Duplicate “T” Transmission rejected “E” Exception Processing
0060	Duplicate Code	3	“D” Duplicate DCN or zero “P” Duplicate SSN or zero “S” Duplicate Spouse SSN or zero
0065	Reserved	1	Blank
0070	EFT Code	1	Reserved
0080	Date Accepted	8	YYYYMMDD
0090	Return DCN	14	Numeric
	a. First Two Positions	2	Numeric. Value “00”
	b. EFIN of Originator	6	Numeric
	c. Batch Number	3	Numeric. (000-999)
	d. Serial Number	2	Numeric. (00-99)
	e. Year Digit	1	Numeric. Value “7”
0100	Count of ACK Error	2	Numeric. (00-96)
	Records to follow		
0110	Reserved	12	Blank
0112	Requested State Direct Deposit IND	1	“Y”=Refund – Direct Deposit requested “N”=Refund – Paper Check requested or blank
0115	Payment Acknowledgement	15	“PYMNT RQST RVCD” or blank
	Literal		
0117	Reserved	1	Blank
0118	Reserved	2	Blank
0119	State Only Code	2	“SO” or blank
0120	Reserved	1	Blank
0130	Reserved	2	Blank
	Record Terminus Character	1	Value “#”

ACK ERR Record

Field No.	Identification	Length	Description
	Byte Count	4	“0120”
	Start of Record Sentinel	4	“*****”
0000	Record ID	6	“ACKRbb”
0010	Primary Social Security Number	9	Numeric (Must match ACK Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	Numeric. (01-96)
0040	Error Form Record ID	6	Alphanumeric. Value “RETbbb”, “FRMbbb”, “SCHbbb”, “TRANAb”, “TRANBb”, “RECAPb”, “STMbnn”, “SUMbbb”, “SCHbbB”, “SCHbb1”
0050	Error Form Record Type	6	Alphanumeric, IL-1040 = “IL1040” W-2 = “W-2bbb” W-2G = “W-2Gbb” 1099-R = “1099Rb” IL-4562 = “IL4562” IL-Payment = “ILPMTb” Sched NR = “ILNRbb” Sched M = “ILMbbb” Sched CR = “ILCRbb” Sched ED = “ILEDbb” U.S. 1040 = “1040bb” U.S. 1040A = “1040Ab”
0060	Error Form Page Number	5	Value “PG00b”
0070	Error Form Occurrence Number	7	Numeric. (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric
0100	Reserved	55	Blank
	Record Terminus Character	1	Value “#”

Refund Delay Conditions

The following conditions may delay refunds and/or change refund amounts.

- 1** Taxpayer owes individual back taxes (refund offset).
- 2** Taxpayer owes delinquent child support (refund offset).
- 3** Taxpayer has certain delinquent federal debt, such as student loans, *etc.* (refund offset).
- 4** The estimated tax payments reported on the return do not match the estimated tax payments recorded on the IDOR master file. This may occur when a spouse makes separate payments and files a joint return or vice versa, or when the return is filed before the last estimated tax payment is credited to the account.
- 5** Taxpayer is claiming an unallowable or improperly supported deduction.
- 6** Electronic return is received with a valid SSN that belongs to another taxpayer.

Rejection Error Codes in Numerical Order

- 0001** IL-1040 and Summary Records must be present for each tax return.
- 0002** **Money and Numeric Fields** -significant money fields must be right-justified and zero-filled. Money fields must be all whole dollars. All other significant numeric fields must be right-justified and zero-filled. All nonsignificant money fields must be blank. All other nonsignificant fields must be blank unless otherwise specified in the record layouts.
- Percentage and Ratio Fields** - significant percentage and ratio fields must be left-justified, zero- filled, and positive value only.
- Date Fields** - significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed or the date is not known, the date field should contain "00000000".
- I 0003** The tax period must be "200**6**12".
- 0004** The Primary Social Security Number/Individual Taxpayer Identification Number (SEQ 0010) must be present and numeric. The Secondary SSN (SEQ 0030) must be present and numeric for filing status Married Filing Jointly (SEQ0131) and Married Filing Separately (SEQ 0132).
- 0007** Street Address (SEQ 0080) is alphanumeric and can have no leading or consecutive embedded spaces. The field must not be blank. The only special characters allowed are space, hyphen (-), and slash(/). If there is no street address the literal "NONE" should be entered in this required field. The format of this field should follow that of the federal electronic return.
- I 0008** **The Zip Code contained in IL-1040, Zip Code (SEQ 0095) requires a valid Street Address in IL-1040, Street (SEQ 0080).**
- 0013** All fields must contain the type of data specified in the record layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
- 0019** The Routing-Transit-Number (RTN) (SEQ 0950) must be nine numerics. The first two positions must be 01 through 12 **or** 21 through 32.
- The RTN must be present on the valid RTN file and the bank must be capable to receive Electronic Funds Transfers.
- The Depositor-Account-Number (SEQ 0972) is alphanumeric and left-justified if fewer than seventeen positions in length.
- When the Checking-Acct-Ind (SEQ 0960) or the Savings-Acct-Ind (SEQ 0970) is set to "X", then the RTN (SEQ 0950) and the DAN (SEQ 0972) must be present.

Rejection Error Codes in Numerical Order

- I 0020** IL-1040, Primary Last Name (SEQ 0051), Primary Suffix (SEQ 0052), Primary First Name (SEQ 0056), and Primary Middle Initial (SEQ 0057) must be the same as on the taxpayer's Federal electronic return. Primary Last Name (SEQ 0051) and Primary First Name (SEQ 0056) must not be blank. **Primary Last Name (SEQ 0051) must not be the same as Primary First Name (SEQ 0056).**
- When Married Filing Joint status, Secondary Last Name (SEQ 0053), Secondary Suffix (SEQ 0054), Secondary First Name (SEQ 0058), and Secondary Middle Initial (SEQ 0059), must be the same as on the taxpayer's Federal return.
- Married Filing Joint status returns must contain Primary Last Name (SEQ 0051), Secondary Last Name (SEQ 0053), Primary First Name (SEQ 0056), and Secondary First Name (SEQ 0058). Allowable special characters are blank and hyphen (-) in Primary Last Name (SEQ 0051), Primary First Name (SEQ 0056), Secondary Last Name (SEQ 0053), and Secondary First Name (SEQ 0058). IDOR will make changes to this name field to meet our processing requirements.
- 0021** Care-Of-Name (SEQ 0070) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, ampersand (&), hyphen (-), slash(/), and percent (%). Care-of-Name (SEQ 0070) must be blank if any of the following IL-1040 foreign address fields, (SEQ 0062), (SEQ 0064), or (SEQ 0066) are present.
- 0022** IL-1040, State (SEQ 0087) must contain state abbreviations as on the Standard Postal Service abbreviations for States, U.S. Possessions and Military Overseas Addresses. IL-1040, State (SEQ 0087) must be blank if any of the following IL-1040 foreign address fields, (SEQ 0062), (SEQ 0064), or (SEQ 0066) are present.
- 0023** City field (SEQ 0083) must be significant, left-justified, contain a minimum of three alpha characters, and blank-filled when transmitted in fixed format. The City field must contain only alpha characters or spaces.
- 0024** IL-1040 address fields, Care-of-Name (SEQ 0070), Street (SEQ 0080), City (SEQ 0083), State (SEQ 0087), and Zip (SEQ 0095), must be blank if any of the following IL-1040 foreign address fields, (SEQ 0062), (SEQ 0064), or (SEQ 0066) are present.
- 0025** IL-1040 foreign address fields, Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066), must be blank if any of the following IL-1040 address fields, (SEQ 0070), (SEQ 0080), (SEQ 0083), (SEQ 0087), or (SEQ 0095) are present.
- 0027** Summary Record, Electronic Return Originator Name (SEQ 0010) must be significant. Summary Record, EFIN of Originator (SEQ 0020) must be significant and equal to Tax Return Record, EFIN of Originator (SEQ 0008).
- 0029** The EFIN must be for an authorized electronic filer.
- 0030** The data records of the tax return must be in the following sequence: Return, Schedules, Forms, U.S. Forms, U.S. Schedules, U.S. Statements, and Summary. Page numbers must be consecutive and sequential.
- 0033** Fields on a record must not be longer than specified in the record layouts.

Rejection Error Codes in Numerical Order

- 0034** For each record, significant data must be present following the Record ID.
- 0035** Field Sequence numbers for each record must be in ascending order and valid for that record.
- 0036** Each data field is preceded by the applicable “Field Sequence Number” which is enclosed by square bracket field delimiters, “[” and “]”. If the brackets are missing or mismatched the return will be rejected.
- 0044** If a page number in the Record ID is duplicated, the return will be rejected.
- 0045** The format and content of the Record ID that begins each type of record must be exactly as required in the file specifications. The Primary Social Security Number must be consistent in the Record IDs of all data records for a tax return.
- 0051** Each statement number reference occurring in a data field (“STMbnn”) must have a corresponding Statement. Each Statement Record may be referenced only once. Statement references in the Tax Return should be in ascending, numerical sequence; and must not be duplicated.
- 0052** Statement Records are used only when the lines of data to be entered exceeds spacing allowed on a form or schedule. If the statement data can fit on the form, it should not be in a separate statement. For each statement, LN01, LN02, LN03, and LN04 must be present. The fields on a Statement Line (LNnn) Record must be in the same format and sequence as they appear in the record layouts. Only one group of related fields can be entered per Statement Line (LNnn) Record. All Statement line numbers must be in ascending, consecutive, numerical sequence.
- 0053** The total number of Statement Records cannot exceed the total number of Statement References within a Tax Return. Statement Records do not have to be consecutive, but they must be in ascending order.
- 0060** The RSNs in each Return Record must be in ascending, numerical sequence within the transmission. However, the RSNs do not have to be consecutive.
- 0061** The DCNs in each Return Record must be in ascending, numerical sequence within the transmission. However, the DCNs do not have to be consecutive.
- 0062** The first two digits of the DCN must be zero (00).
- 0064** The year digit in the DCN must be “7”.
- 0071** SSNs with either group or serial sequence containing all zeros will be rejected. The Primary SSN/ITIN (SEQ 0010) and Secondary SSN/ITIN (SEQ 0030) must be all numerics, cannot be all blanks, not all zeros nor all nines. When Secondary SSN/ITIN (SEQ 0030) is present, it must not equal the Primary SSN/ITIN (SEQ 0010). In addition, these SSN/ITINs must fall within one of the following acceptable ranges:
- 001-01-0001 through 699-99-9999
 - 700-01-0001 through 733-99-9999
 - 750-01-0001 through 763-99-9999
 - 764-01-0001 through 899-99-9999
 - 900-70-0000 through 999-80-9999

Note: See the relationship between Filing Status and Secondary SSN under Error Code 514.

Rejection Error Codes in Numerical Order

- 0123** The following fields of the Form W-2 must be significant:
- Employer Identification Number (SEQ 0040)
 - Employer Name Control (SEQ 0045)
 - Employer Name (SEQ 0050)
 - Employer Address (SEQ 0060)
 - Employer City/State/ZIP (SEQ 0070, 0073, and 0075)
 - Employee SSN (SEQ 0080)
 - Employee Name (SEQ 0090)
 - Employee Address (SEQ 0100)
 - Employee City/State/ZIP (SEQ 0110, 0113, and 0115)
 - Wages (SEQ 0120)
 - The W-2 Indicator (SEQ 0590) equal to “N” or “S”
- The Employee SSN (SEQ 0080) must be equal to the Primary SSN/ITIN or the Secondary SSN/ITIN on the IL-1040 (SEQ 0010 or SEQ 0030). Illinois State Income Tax (SEQ 0400, SEQ 0470, SEQ 0520, or SEQ 0570) must be less than State Wages (SEQ 0390, SEQ 0460, SEQ 0515, or SEQ 0560).
- 0124** For each Form W-2G that is present, Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026) must be present on the Form Record. The SSN (SEQ 0150) must be present and equal to the Primary SSN/ITIN or the Secondary SSN/ITIN on the IL-1040 (SEQ 0010 or SEQ 0030). Illinois State Income Tax Withheld (SEQ 0210) must be less than Gross Winnings (SEQ 0040).
- 0125** For each Form 1099-R that is present, Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050) must be present on the Form Record. The SSN (SEQ 0060) must be present and equal to the Primary SSN/ITIN or the Secondary SSN/ITIN on the IL-1040 (SEQ 0010 or SEQ 0030). Illinois State Income Tax Withheld (SEQ 0240 or SEQ 0280) must be less than State Distribution (SEQ 0255 or SEQ 0300).
- 0151** Number of logical records in the electronic return, **including U.S. records**, must be in agreement with Summary Record (SEQ 0040).
- 0152** Number of Forms W-2 in the electronic return must be in agreement with Summary Record (SEQ 0050).
- 0153** Number of Forms W-2G in the electronic return must be in agreement with Summary Record (SEQ 0060).
- 0154** Number of Forms 1099-R in the electronic return must be in agreement with Summary Record (SEQ 0070).
- 0155** Number of Illinois schedule records in the electronic return must be in agreement with Summary Record (SEQ 0080). (SEQ 0080) should only reflect Illinois Schedules.
- 0156** Total number of Illinois form records including Forms W-2, W-2G, 1099-R, IL-4562, and IL-Payment in the electronic return must be in agreement with Summary Record (SEQ 0090).

Rejection Error Codes in Numerical Order

- 0500** Returns received after the final cutoff date for transmissions will be rejected. (See Illinois Electronic Filing Calendar for date.).
- 0501** The ETIN in the RSN must be for an authorized electronic transmitter registered in the Illinois Electronic Filing Program.
- 0508** The nine-digit ZIP Code (SEQ 0095) may contain a five-digit ZIP. If nine is intended, no spaces or hyphens are allowed. If five is intended, there are no leading or imbedded spaces; the first five characters are numeric; and, the last four characters are blanks or zeros. When state is "IL" the five-digit ZIP Code must be **greater than** 60000 and **less than** 63000, **or equal to** 47591, 52601, 52761, 63343, 63461, 63673.
- 0511** Dependent Claimed Count (SEQ 0371) is numeric. When Married Filing Joint status (SEQ 0131), must not be greater than "2". When Single or Head of Household (SEQ 0130), Married Filing Separate (SEQ 0132), or Widowed (SEQ 0133), must not be greater than "1".
- 0512** When Married Filing Joint (SEQ 0131), Primary Over 65 Exempt Box (SEQ 0400), and Secondary Over 65 Exempt Box (SEQ 0410), may each contain an "X" or be blank. Total 65 or Older Exempt Count (SEQ 0415) may not exceed "2" and must equal the sum of (SEQ 0400) and (SEQ 0410), when present.
When Single or Head of Household (SEQ 0130), Married Filing Separate (SEQ 0132), or Widowed (SEQ 0133), Primary Over 65 Exempt Box (SEQ 0400) may contain an "X" or be blank. Secondary Over 65 Exempt Box (SEQ 0410) must be blank. Total 65 or Older Exempt Count (SEQ 0415) may not exceed "1" and must equal (SEQ 0400), when present.
- 0513** When Married Filing Joint (SEQ 0131), Primary Blind Exempt Box (SEQ 0401), and Secondary Blind Exempt Box (SEQ 0411), may each contain an "X" or be blank. Total Blind Exempt Count (SEQ 0425) may not exceed "2" and must equal the sum of (SEQ 0401) and (SEQ 0411), when present.
When Single or Head of Household (SEQ 0130), Married Filing Separate (SEQ 0132), or Widowed (SEQ 0133), Primary Blind Exempt Box (SEQ 0401) may contain an "X" or be blank. Secondary Blind Exempt Box (SEQ 0411) must be blank. Total Blind Exempt Count (SEQ 0425) may not exceed "1" and must equal (SEQ 0401), when present.
- 0514** The Filing Status (SEQ 0130, SEQ 0131, SEQ 0132, SEQ 0133) must be indicated. Only one may be set to "X". If the Secondary SSN (SEQ 0030) is present then Filing Status (SEQ 0131) or (SEQ 0132) must be set to "X".
- 0515** Farmer Box (SEQ 0627) will contain "X" if Farmer Box is indicated; else, blank.

Rejection Error Codes in Numerical Order

- 0517** IL-1040, Other Additions Total (SEQ 0230) is numeric and must equal Schedule M, Total Other Additions (SEQ 0090). Schedule M must be present in the electronic transmission.
- 0518** Total Income (SEQ 0250) is numeric and must be equal to the total of (SEQ 0200 + SEQ 0210 + SEQ 0230).
- 0520** Federally-Taxed Retirement and Social Security (SEQ 0280) is numeric and must be supported by transmitting the U.S. 1040, Pages 1 and 2 or U.S. 1040A, Pages 1 and 2 with the electronic return.
- 0528** IL-1040, Other Subtractions Total (SEQ 0330) is numeric and must equal Schedule M, Total Other Subtractions (SEQ 0430). Schedule M must be present in the electronic transmission.
- 0529** U.S. Obligations (SEQ 0310) is numeric and, if greater than \$1,500, must be supported by transmitting the U.S. Schedule B or U.S. Schedule 1 with the electronic return.
- 0530** If present in a return, the U.S. 1040 and U.S. Schedule B, or the U.S. 1040A and U.S. Schedule 1 must be complete and meet IRS requirements for form and structure.
- 0532** Total Subtractions (SEQ 0350) is numeric and must be equal to the total of (SEQ 0280 + SEQ 0290 + SEQ 0300 + SEQ 0310 + SEQ 0330).
- 0533** Base Income (SEQ 0360) is numeric, must not be less than zero and must be equal to (SEQ 0250 minus SEQ 0350).
- 0535** These fields are not used and must be blank for this filing season.
- IL-1040:**
- IL-1299-C Box (SEQ 0335) is unused.
 - Credit-Schedule-1299-C (SEQ 0550) is unused.
 - IL-2210 Box (SEQ 0625) is unused.
 - CRD Amount (SEQ 0925)
 - CRD Number (SEQ 0930)
 - CRD Expiration Date (SEQ 0940)
 - CRD Authorization (SEQ 0945)
- IL Schedule M:**
- Additions Other Income, Line 8 (SEQ 0075, SEQ 0080)
 - Distributive Share of subtractions, Line 11 (SEQ 0110)
 - Valuation limitation Schedule F, Line 19 (SEQ 0190)
 - Dividend subtraction Schedule 1299-C, Line 20 (SEQ 0200)

Rejection Error Codes in Numerical Order

- 0540** IL-1040, Nonresident Box (SEQ 0460) is alpha and is equal to “X” for nonresidents or blank for full-year Illinois residents. When this box is set equal to “X”, all of the following is required:
- IL-1040, Part-year Resident Box (SEQ 0461) must be blank
 - IL-1040, Net Income (SEQ 0450) must be blank
 - Schedule NR must be present and Schedule NR (SEQ 0010) must be blank
 - IL-1040, Line 14, NR Base Income (SEQ 0470) is equal to Schedule NR, Line 50, IL Portion of Base Income (SEQ 0870)
 - IL-1040, Line 15, Tax (SEQ 0490) is equal to Schedule NR, Line 56, Tax (SEQ 0930)
- I 0541** IL-1040, Part-year Resident Box (SEQ 0461) is alpha and equal to “X” for part-year residents or blank for full-year Illinois residents. When this box is set equal to “X”, all of the following is required:
- IL-1040, Nonresident Box (SEQ 0460) must be blank
 - IL-1040, Net Income (SEQ 0450) must be blank
 - Schedule NR must be present and Schedule NR (SEQ 0010) must be blank
 - IL-1040, Line 14, NR Base Income (SEQ 0470) is equal to Schedule NR Line 50, IL Portion of Base Income (SEQ 0870)
 - IL-1040, Line 15, Tax (SEQ 0490) is equal to Schedule NR, Line 56, Tax (SEQ 0930)
 - For Single or Head of Household (SEQ 0130), Married Filing Separate (SEQ 0132), or Widowed (SEQ 0133) status, Schedule NR, Primary Taxpayer IL Residency From and To dates (SEQ 0030 & SEQ 0040) must be present and **fall within the current tax year “2006”**.
 - For Married Filing Joint (SEQ 0131) status, Schedule NR Primary Taxpayer IL Residency From and To dates (SEQ 0030 & SEQ 0040) or Schedule NR Secondary Taxpayer IL Residency From and To dates (SEQ 0031 & SEQ 0041) must be present and **fall within the current tax year “2006”**.
 - **Schedule NR “From” dates (SEQ 0030 & SEQ 0031) must not be greater than the Schedule NR “To” dates. (SEQ 0040 & 0041).**
- 0542** IL-1040, NR Base Income (SEQ 0470) is numeric, significant, and not less than zero when IL-1040, Nonresident Box (SEQ 0460) or IL-1040, Part-year Resident Box (SEQ 0461) contain an “X”. When IL-1040, NR Base Income (SEQ 0470) is present, the Schedule NR must be part of the electronic transmission.
- 0543** Standard Exemption Allowance (SEQ 0380) is numeric and must be equal to Federal Exemption Count (SEQ 0370) times \$2,000.
- Dependent Exemption Allowance (SEQ 0390) is numeric and must be equal to Dependent Claimed Count (SEQ 0371) times \$2,000.
- 65 or Older Exemption Allowance (SEQ 0420) is numeric and must be equal to Total 65 or Older Exempt Count (SEQ 0415) times \$1,000.
- Blind Exemption Allowance (SEQ 0430) is numeric and must be equal to Total Blind Exempt Count (SEQ 0425) times \$1,000.
- 0544** Total Exemption Allowance (SEQ 0440) is numeric and must be equal to the sum of Standard Exemption Allowance (SEQ 0380) **plus** Dependent Exemption Allowance (SEQ 0390) **plus** 65 or Older Exemption Allowance (SEQ 0420) **plus** Blind Exemption Allowance (SEQ 0430).

Rejection Error Codes in Numerical Order

- 0545** IL-1040, Net Income (SEQ 0450) is numeric, must not be less than zero, and must be equal to (SEQ 0360 minus SEQ 0440). If Net Income (SEQ 0450) calculates to a negative amount, it must contain zero. Must be blank when IL-1040, Nonresident box (SEQ 0460) or IL-1040, Part-year Resident box (SEQ 0461) contain an "X".
- 0550** IL-1040, Line 15, Tax (SEQ 0490) is numeric, must not be less than zero, and must be equal to IL-1040, Line 13, Net Income (SEQ 0450) times 3 percent (.03) for residents, *or* equal to Schedule NR, Line 56, Tax (SEQ 0930), when IL-1040, Nonresident Box (SEQ 0460) or IL-1040, Part-year Resident Box (SEQ 0461) contain an "X".
- 0551** IL-1040, Line 16, Tax Repeated (SEQ 0499) must be equal to IL-1040, Line 15, Tax (SEQ 0490).
- 0552** If IL-1040, Total Pay-Credit (SEQ 0560) is greater than IL-1040, Tax (SEQ 0490), then IL-1040, Overpayment (SEQ 0600) must be equal to (SEQ 0560 minus SEQ 0490); else, blank.
- 0553** If IL-1040, Tax (SEQ 0490) is greater than IL-1040, Total Pay-Credit (SEQ 0560), then IL-1040, Tax Due (SEQ 0610) must be equal to (SEQ 0490 minus SEQ 0560); else, blank.
- I 0554** IL-1040, Total Contributions (SEQ 0650) is numeric and must be equal to the sum of (SEQ 0630 through SEQ 0642).
- 0555** IL-1040, Total Penalty and Donations (SEQ 0660) is numeric and must be equal to the sum of (SEQ 0620 + SEQ 0650).
- 0560** IL Tax Withheld (SEQ 0500) is numeric and, if it is greater than zero, at least one of Forms W-2, W-2G, or 1099-R must be present in the return. The total amounts on all the Illinois wage forms must equal IL Tax Withheld (SEQ 0500). The number of W-2's, W-2G's, 1099-R's and the total of all forms must agree with the Summary Record.
- W-2** – Use State Income Tax 1 (SEQ 0400), State Income Tax 2 (SEQ 0470), State Income Tax 3 (SEQ 0520), or State Income Tax 4 (SEQ 0570) when the corresponding W-2, State Name 1 (SEQ 0370), State Name 2 (SEQ 0440), State Name 3 (SEQ 0490), or State Name 4 (SEQ 0540) equal "IL". Only 1 State Name field, 1 through 4, may contain "IL".
- W-2G** – Use State Income Tax Withheld (SEQ 0210) when State Name (SEQ 0200) indicates "IL".
- 1099-R** – Use State Income Tax Withheld 1 (SEQ 0240) or State Income Tax Withheld 2 (SEQ 0280) when State Name 1 (SEQ 0246) or State Name 2 (SEQ 0286) equal "IL". **State Name 1 and State Name 2 may not BOTH contain "IL".**
- 0561** IL-1040, Credit to Other States (SEQ 0520) is numeric and significant for Full- year Illinois Residents only. IL-1040, Nonresident Box (SEQ 0460), IL-1040, Part-year Resident Box (SEQ 0461), and IL-1040, NR Base Income (SEQ 0470) must be blank. Schedule CR must be present in electronic transmission.
- 0563** IL-1040, Credit Property Tax (SEQ 0526) is numeric, must not be less than zero, and may not be greater than Tax (SEQ 0490) minus Credit Schedule CR (SEQ 0520) nor greater than 5 percent (.05) of Property Tax (SEQ 0524). Property Tax (SEQ 0524) must be present when Credit Property Tax (SEQ 0526) is present. Credit Property Tax (SEQ 0526) is only allowed for full-year and part-year Illinois residents.

Rejection Error Codes in Numerical Order

- 0564** Education Expenses (SEQ 0534) is numeric, must not be less than zero, and must equal Schedule ED, Line 1, Total Qualified Expenses (SEQ 0310). Credit Education Expense (SEQ 0536) is numeric and must equal Schedule ED, Line 10, IL Education Expense Credit (SEQ 0400).
- Credit Education Expense (SEQ 0536) must not be greater than \$500 or must equal the lesser of (SEQ 0534) less \$250, times 25 percent (.25) or IL-1040, Line 15, Tax (SEQ 0490) less the total of IL-1040, Line 19, Credit Schedule CR (SEQ 0520) plus Line 20, Property Tax Credit (SEQ 0526). Credit Education Expense (SEQ 0536) is only allowed for full-year and part-year Illinois residents.
- I 0565** Fed Earned Income Credit (SEQ 0544) is numeric and must equal Earned Income Credit from the U.S. 1040, Line 66a, or U.S. 1040A, Line **40a**, and cannot be greater than **\$4,536**.
- I 0566** IL Earned Income Credit (SEQ 0546) is numeric, must not be less than zero, and must equal the lesser of Fed Earned Income Credit (SEQ 0544) times 5 percent (.05), then times 100 percent (1.00) for Illinois residents or times the ratio from the IL Schedule NR (SEQ 0890), if present, or IL-1040, Line 15, Tax (SEQ 0490) less the sum of Credit Schedule CR (SEQ 0520) plus Property Tax Credit (SEQ 0526) plus Credit Education Expense (SEQ 0536).
- When IL-1040, IL-Earned-Income-Qualifying Child Box (SEQ 0547) equals "X", IL Earned Income Credit (SEQ 0546) is numeric and must equal Fed Earned Income Credit (SEQ 0544) times 5 percent (.05), then times 100 percent (1.00) for Illinois residents or times the ratio from the IL Schedule NR (SEQ 0890), if present, for part-year Illinois residents with Schedule NR "to dates" (SEQ 0040) and/or (SEQ 0041), equal to **"20061231" (12/31/2006)**.
- 0567** Total Pay-Credit (SEQ 0560) is numeric and must be equal to the sum of (SEQ 0500 + SEQ 0510 + SEQ 0520 + SEQ 0526 + SEQ 0536 + SEQ 0546).
- 0568** If Overpayment (SEQ 0600) is greater than Total Penalty and Donations (SEQ 0660), **then** Overpay Less Contributions (SEQ 0670) must be numeric and equal to Overpayment (SEQ 0600) minus Total Penalty and Donations (SEQ 0660); else, blank.
- 0569** Overpayment Carry Forward (SEQ 0680) is numeric and may not be greater than Overpay Less Contributions (SEQ 0670), nor less than zero.
- 0570** Refund (SEQ 0690) is numeric and must be equal to Overpay Less Contributions (SEQ 0670) minus Overpayment Carry Forward (SEQ 0680), but may not be less than zero.
- 0571** Amount Owed (SEQ 0700) is numeric and must be equal to Tax Due (SEQ 0610) plus Total Penalty and Donations (SEQ 0660) **or** if overpayment (SEQ 0600) is less than Total Penalty and Donations (SEQ 0660), then Total Penalty and Donations (SEQ 0660) minus Overpayment (SEQ 0600).
- 0584** Schedule NR, Line 22B, IL Portion of Federal Total Income (SEQ 0480) is numeric and must equal the sum of Lines 7 through 21, Column B only.

Rejection Error Codes in Numerical Order

- 0585** Schedule NR, Line 38B, IL Portion of Federal Adjustment to Income (SEQ 0670) is numeric and must equal the sum of Lines 24 through 37, Column B only.
- 0586** Schedule NR, Line 40B, IL Portion of Federal AGI (SEQ 0690) is numeric and must equal Line 23B (SEQ 0487) minus 38B (SEQ 0670).
- 0587** Schedule NR, Line 23B, IL Portion of Federal Total Income Repeated (SEQ 0487) is numeric and must equal Line 22B (SEQ 0480).
- 0588** Schedule NR, Line 43B, IL Portion of Total Income (SEQ 0750) is numeric and must equal the sum of Lines 40 through 42, Column B only.
- 0589** Schedule NR, Line 49B, IL Portion of Total Subtractions (SEQ 0860) is numeric and must equal the sum of Lines 44 through 48, Column B only.
- 0590** Schedule NR, Line 50B, IL Portion of Total Base Income (SEQ 0870) is numeric, must not be less than zero, and must equal Line 43B (SEQ 0750) minus Line 49B (SEQ 0860).
- 0591** Schedule NR, Line 51, IL-1040 Base Income (SEQ 0880), must equal IL-1040, Line 11, Base Income (SEQ 0360) when Schedule NR, Line 50, IL Portion of Total Base Income (SEQ 0870) is greater than zero.
- 0592** Schedule NR, Line 52 (SEQ 0890) must equal Line 50 (SEQ 0870) divided by Line 51 (SEQ 0880). The answer should be rounded to the third decimal position to use in calculating Line 54 (SEQ 0910). However, since (SEQ 0890) is a ratio field, it must be transmitted using all six bytes designated in the record layout. Example: The answer 0.9336666 should be rounded to 0.934 and transmitted as ratio "093400".
- 0593** Schedule NR, Line 53, Exemption Allowance (SEQ 0900) must be equal to the IL-1040, Line 12, Total Exemption Allowance (SEQ 0440).
- 0594** When a Schedule NR is part of the electronic return, the IL-1040, Nonresident Box (SEQ 0460) or the IL-1040, Part-year Resident Box (SEQ 0461) must be set to "X".
- 0595** Schedule NR, Line 54 (SEQ 0910) must equal Line 52 (SEQ 0890) times Line 53 (SEQ 0900).
- 0596** Schedule NR, Line 55 (SEQ 0920) must not be less than zero and must equal Line 50 (SEQ 0870) minus Line 54 (SEQ 0910).
- 0597** Schedule NR, Line 56, Tax (SEQ 0930) must not be less than zero and must equal Line 55 (SEQ 0920) times 3 percent (.03).
- 0598** Schedule NR, Line 42A, Other Additions Total (SEQ 0730) is numeric, must not be less than zero, and must equal IL-1040, Line 3, Other Additions Total (SEQ 0230).
- 0599** Schedule NR, Line 48A, Other Subtractions Total (SEQ 0840) is numeric, must not be less than zero, and must equal IL-1040, Line 9, Other Subtractions Total (SEQ 0330).

Rejection Error Codes in Numerical Order

- 0600** Schedule ED, Line 1, Total Qualified Expenses (SEQ 0310) is numeric and must equal IL-1040, Line 21a, Education Expenses (SEQ 0534). Schedule ED, Line 10, IL Education Expense Credit (SEQ 0400) is numeric and must equal IL-1040, Line 21b, Credit Education Expense (SEQ 0536).
- 0601** Schedule ED, Lines 1a through 1j, Student Last Name, Social Security Number, Grade, School Name, and School City are significant when corresponding Schedule ED, Student Total field is greater than zero. Only 1 Schedule ED is allowed.
- 0602** If IL-1040, Line 21b, Credit Education Expense (SEQ 0536) is greater than zero, Schedule ED must be present in the electronic transmission.
- 0603** When Schedule ED, Student Total field is greater than zero, the corresponding Schedule ED, Lines 1a through 1j, Student SSN must not equal IL-1040, Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) and must fall within the acceptable ranges as stated in IL-1348 Error Code 0071.
- 0606** Schedule ED, Line 1, Total Qualified Expenses (SEQ 0310) must equal the sum of Student Total fields, Lines 1a through 1j (SEQ 0040 + SEQ 0080 + SEQ 0120 + SEQ 0160 + SEQ 0200 + SEQ 0240 + SEQ 0280 + SEQ 0287 + SEQ 0297 + SEQ 0307).
- 0607** Schedule ED, Line 3, Eligible Expense Amount (SEQ 0330) must equal Total Qualified Expenses (SEQ 0310) minus the Deductible Base Amount (SEQ 0320).
- 0608** Schedule ED, Line 4, Base Credit Amount (SEQ 0340) must equal Eligible Expense Amount (SEQ 0330) times 25% (.25).
- 0609** Schedule ED, Line 8, Total IL-1040 Credits (SEQ 0380) must equal IL-1040 Credit Schedule CR (SEQ 0360) plus IL-1040 Property Tax Credit (SEQ 0370).
- 0610** Schedule ED, Line 9, Adjusted IL Tax Eligible Credit Amount (SEQ 0390) must equal IL Tax Amount (SEQ 0350) minus Total IL-1040 Credits (SEQ 0380).
- 0611** Schedule ED, Line 10, IL Education Expense Credit (SEQ 0400) is numeric and must equal the lesser of fields Base Credit Amount (SEQ 0340), Adjusted IL Tax Eligible Credit Amount (SEQ 0390) or \$500.
- 0700** Schedule CR, Line 1, IL Base Income (SEQ 0010) is numeric and must equal IL-1040, Line 11, Base Income (SEQ 0360).
- 0701** Schedule CR, Line 3, Total Tax Paid to Other States (SEQ 0140) is numeric and must equal the sum of Lines 2a through 2h, Column C, Tax Paid to Other State 1 through Tax Paid to Other State 8 (SEQ 0026 + SEQ 0036 + SEQ 0046 + SEQ 0056 + SEQ 0066 + SEQ 0076 + SEQ 0086 + SEQ 0096).
- 0702** Schedule CR, Line 4, Double Taxed Base Income (SEQ 0150) is numeric and may not exceed Schedule CR, Line 1, IL Base Income (SEQ 0010).
- 0703** Schedule CR, Line 5, IL Tax Due (SEQ 0160) is numeric and must equal IL-1040, Line 15, Tax (SEQ 0490).

Rejection Error Codes in Numerical Order

- 0704** Schedule CR, Line 6 (SEQ 0170) must equal Schedule CR, Line 4 (SEQ 0150) divided by Schedule CR, Line 1, IL Base Income (SEQ 0010) rounded to 5 decimal places.
- 0705** Schedule CR, Line 7, IL Tax Eligible for Credit (SEQ 0180) is numeric and must equal Schedule CR, Line 5, IL Tax Due (SEQ 0160) times Schedule CR, Line 6, Double Taxed Base Inc divided by IL Base Inc (SEQ 0170).
- 0706** Schedule CR, Line 8, Schedule CR Tax Credit (SEQ 0190) is numeric and must equal the lesser of Schedule CR, Line 3 (SEQ 0140), Line 5 (SEQ 0160), or Line 7 (SEQ 0180).
- 0707** IL-1040, Line 19, Credit Schedule CR (SEQ 0520) is numeric and must equal Schedule CR, Line 8, Schedule CR Tax Credit (SEQ 0190).
- 0708** Schedule CR, Lines 2a through 2h, Column A, State Name 1 through State Name 8 (SEQ 0020, SEQ 0030, SEQ 0040, SEQ 0050, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0090) is significant and must contain the U.S. Postal Service standard two letter state abbreviation. Schedule CR is limited to full-year Illinois residents and the following bordering states of IA (Iowa), IN (Indiana), KY (Kentucky), MI (Michigan), MO (Missouri), and WI (Wisconsin).
- 0709** Schedule CR, Line 4, Double Taxed Base Income (SEQ 0150) must not be greater than IL Base Income Taxed by Other State 1 through 8. When Schedule CR, Column A, State Name 1 through State Name 8 contain multiple entries for the same state, only the greatest amount from each state may be included in Schedule CR, Line 4, Double Taxed Base Income (SEQ 0150).
- 0710** Schedule CR, Lines 2a through 2h, Column B, IL Base Income Taxed by Other State 1 through IL Base Income Taxed by Other State 8 must be greater than zero when corresponding Schedule CR, Lines 2a through 2h, Column A, State Name 1 through State Name 8 is present and corresponding Schedule CR, Lines 2a through 2h, Column C, Tax Paid to Other State 1 through Tax Paid to Other State 8 is greater than zero.
- 0720** Schedule M, Line 9, Total Other Additions (SEQ 0090) is numeric, not less than zero, and must equal the sum of Schedule M, Lines 1 through 7.
- 0721** Schedule M, Line 9, Total Other Additions (SEQ 0090) is numeric, not less than zero, and must equal the IL-1040, Line 3, Other Additions Total (SEQ 0230).
- 0722** Schedule M, Line 17, Subtotal Other Subtractions (SEQ 0170) is numeric, not less than zero, and must equal the sum of Schedule M, Lines 10 through 16.
- 0723** Schedule M, Line 18, Subtotal Other Subtractions Repeated (SEQ 0180) must equal Schedule M, Line 17, Subtotal Other Subtractions (SEQ 0170).
- 0724** Schedule M, Line 32, Total Other Subtractions (SEQ 0430) is numeric, not less than zero, and must equal the sum of Schedule M, Lines 18 through 31.
- 0725** Schedule M, Line 32, Total Other Subtractions (SEQ 0430) is numeric, not less than zero, and must equal IL-1040, Line 9, Other Subtractions Total (SEQ 0330).
- I 0726** When IL-1040, Single or Head of Household (SEQ 0130), Married Filing Separate (SEQ 0132), or Widowed (SEQ 0133) contain a "X", the sum of Schedule M, Line 10a, Bright Start (SEQ 0100), Schedule M, Line 10b, College Illinois (SEQ 0101) and **Schedule M, Line 10c, Bright Directions (SEQ 0102)** may not exceed \$10,000.
When IL-1040, Married Filing Joint (SEQ 0131) contain a "X", the sum of Schedule M, Line 10a, Bright Start (SEQ 0100), Schedule M, Line 10b, College Illinois (SEQ 0101) and **Schedule M, Line 10c, Bright Directions (SEQ 0102)** may not exceed \$20,000.

Rejection Error Codes in Numerical Order

- 0749** IL-4562, Line 4, Special Depreciation Addition Total (SEQ 0040) is numeric and must equal the sum of (SEQ 0010, SEQ 0020 and SEQ 0030).
- 0750** IL-4562, Line 4, Special Depreciation Addition Total (SEQ 0040), must equal Schedule M, Line 6, IL Special Depreciation Addition (SEQ 0060).
- 0751** IL-4562, Line **5c**, Total Depreciation Addition Modification and Vehicle Depreciation Deduction Amount **30%** (SEQ 0070) is numeric and must equal the sum of (SEQ 0050 and SEQ 0060).
- 0752** IL-4562, Line **6** (SEQ 0080) is numeric and must equal Line **5c** (SEQ 0070) times 0.429.
- 0753** IL-4562, Line 10, Special Depreciation Subtraction Total (SEQ 0100) is numeric and must equal the sum of (SEQ **0089** and SEQ 0090).
- 0754** IL-4562, Line 10, Special Depreciation Subtraction Total (SEQ 0100) must equal Schedule M, Line 16, IL Special Depreciation Subtraction (SEQ 0160).
- 0755** **IL-4562, Line 7c, Total Depreciation Addition Modification and Vehicle Depreciation Deduction Amount 50% (SEQ 0087) is numeric and must equal the sum of (SEQ 0085 and SEQ 0086).**
- 0756** **IL-4562, Line 7d (SEQ 0088) is numeric and must equal Line 7c (SEQ 0087) times 0.429 or amount from IL-4562, Line 7c (SEQ 0087).**
- 0805** The TRANB Record must be present.
- 0806** The Processing Site, Field 0040, of the TRANA Record, must be "S" for Springfield.
- 0820** The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date, or more than one day after the processing date. All totals and counts in the RECAP Record must agree exactly with the program counts and amounts made during processing.
- 0822** Each transmission of returns for a particular Julian Date must have the Sequence number incremented by one. The first transmission, beginning after midnight, should have the Julian Date for the new day.
- 0823** If there is any unrecognizable or inconsistent control data, the transmission will be rejected. This includes structure of the Return Records such as record lengths, sentinels, terminus indicators, presence of Summary Records, *etc.* Byte counts must precede the Record ID for each page record; and, the count must equal the total number of characters contained in the page record. This count includes the Byte Count field, Record ID, page record fields, and the terminus character.
- 0825** The data records of the transmission must be in the following sequence: TRANA, TRANB, return records (1-500), and RECAP. The format of the TRANA, TRANB, and the RECAP Record must be exactly as shown in the record layouts.
- 0830** Total EFT count in RECAP will be compared with the program count of returns that have entries in those fields pertaining to direct deposit (SEQ 0950, 0960, 0970, 0972).

Rejection Error Codes in Numerical Order

- 0831** Total return count in RECAP will be compared with the program count of returns in the transmission, that is, discrete Primary SSNs in the Record IDs.
- 0840** The ETIN plus transmitter's use code (Field 0040), Julian Date (Field 0050), and Transmission Sequence number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080). The ETIN in the TRANA must agree with the ETIN used by the transmitter to logon. All RSNs in the transmission must contain the ETIN, Julian Date, and Transmission Sequence from the TRANA.
- 0900** The Primary SSN/ITIN must not duplicate the Primary SSN/ITIN of any previously accepted return for the current tax year.
- 0901** Depositor Account Number (SEQ 0972) has been used on more than two previously accepted electronic returns.
- 0902** The DCN for the return must not be a duplicate with one filed previously for the current tax year.
- 0908** For Online returns at least one of the following signature fields must be present and valid on IDOR's production file, Primary Taxpayer IL-PIN (SEQ 0810), Prior Year Adjusted Gross Income (SEQ 0811), Primary Taxpayers Drivers License Number (SEQ 0812), or Primary Taxpayer 9 digit Zip Code (SEQ 0813).
- If the Online return is Married Filing Joint status (SEQ 0131), at least 1 of the following Secondary Taxpayer fields must be present, Secondary Taxpayer IL-PIN (SEQ 0820), Prior Year Adjusted Gross Income (SEQ 0821), Secondary Taxpayers Drivers License Number (SEQ 0822), or Secondary Taxpayer 9 digit Zip Code (SEQ 0833).
- 0910** IL-Payment, Taxpayer's Daytime Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
- 0911** IL-Payment, Primary SSN (SEQ 0010) must equal IL-1040, Primary SSN (SEQ 0010). For Married Filing Joint Status (SEQ 0131), IL-Payment, Secondary SSN (SEQ 0020) must equal IL-1040, Secondary SSN (SEQ 0030).
- 0912** IL-Payment, Routing-Transit-Number (RTN) (SEQ 0030) must be nine numerics. The first two positions must be 01 through 12 **or** 21 through 32, the RTN must be present on the valid RTN file, and the bank must be capable of processing Electronic Funds Transfers. IL-Payment, Bank-Account-Number (SEQ 0040) is alphanumeric and left-justified if fewer than seventeen positions in length. IL-Payment, Type of Account (SEQ 0050) must equal "1" or "2", but not both.
- 0913** The year of the IL-Payment, Settlement Date (SEQ 0080) must equal the current processing year and the month/day cannot be later than **October 31** of the current processing year.
- 0914** IL-Payment, Routing Transit Number (SEQ 0030) and Bank Account Number (SEQ 0040) have been used on more than 10 previously accepted returns.

Rejection Error Codes in Numerical Order

- 0915** IL-Payment, Tax Type Code (SEQ 0070) must contain “01301”, the Federal Standard Type Code for IL-1040. Only one IL-Payment is allowed per IL-1040 return.
- 0916** IL-Payment, Amount of Tax Payment (SEQ 0060) must be greater than “0” and cannot be greater than IL-1040, Line 34, Amount Owed (SEQ 0700). IL-1040, Line 34, Amount Owed (SEQ 0700) cannot be less than “0”.
- 0919** The IL-1040 Direct Deposit information (SEQ 0950, 0960, 0970, 0972) are used for Direct Deposit only and must be blank when IL-1040, Line 34, Amount Owed (SEQ 0700) is greater than “0”.